

STATE TAX COMMISSION MEETING
SPECIAL ITEMS AGENDA
Tuesday, February 12, 2019
Section 211.154 items

DOCKET #	FILED BY	PROPERTY OWNER	LOCAL UNIT	COUNTY	YEARS	REASON	STAFF RECOMMENDATION
154-18-0818	Agent	SOUTH SHORE TOOL & DIE, INC.	T-Benton	Berrien	2016, 2017	Property owner filed petition requesting correction of a personal property assessment.	Staff recommends that the State Tax Commission deny the petition. See memo dated January 14, 2019.
154-18-0312	Assr.	JUSTIN JONES	C-Benton Harbor	Berrien	2016, 2017	The assessor has requested that the petition be withdrawn due to the inability to properly notice the taxpayer.	Staff recommends the dismissal of the petition due to the inability to provide notice as required by controlling judicial authority. See Memo dated January 14, 2019.
154-18-0835	Assr.	FEDERAL BROACH & MACHINE 154-18-0836	C-Harrison	Clare	2016	Assessor filed petition was dismissed by the State Tax Commission on December 18, 2018 due to a lack of supporting documentation being provided upon request from staff. Additional documentation has since been provided.	Staff recommends the State Tax Commission reinstate and grant the petition to remove the personal property from the IFT Roll. See memo dated January 15, 2019.
154-18-0836	Assr.	FEDERAL BROACH & MACHINE 154-18-0835	C-Harrison	Clare	2016	Assessor filed petition was dismissed by the State Tax Commission on December 18, 2018 due to a lack of supporting documentation being provided upon request from staff. Additional documentation has since been provided.	Staff recommends the State Tax Commission reinstate and grant the petition to add the personal property to the ad valorem roll. See memo dated January 15, 2019.
154-18-0813	Assr.	WATERS BUILDING LLC	C-Grand Rapids	Kent	2016	Taxpayer filed petition to correct a real property assessment related to the data used by the assessor to determine the valuation.	Staff advises that a disagreement relating to the valuation technique is not under the jurisdiction of the State Tax Commission and therefore recommends the Commission determine that it lacks jurisdiction to grant the requested relief to the taxpayer. See Memo dated December 11, 2018.
154-18-0812	Assr.	PATRICIA A. JOHANSEN (DECEASED)	T-Belvidere	Montcalm	2016, 2017	Taxpayer filed petition to correct a real property assessment.	Staff has reviewed the matter and finds the petition relates to a request to correct the valuation of the property and therefore recommends the Commission dismiss the petition due to lack of jurisdiction. See Memo dated January 9, 2019.

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154-18-0811	Assr.	CORKTOWN HOTEL, LLC	C-Detroit	Wayne	2017	Taxpayer filed petition for correction to a personal property assessment.	The State Tax Commission has determined that due to the statutory authorities contained in MCL 211.9o and by reference those contained in MCL 211.30 and MCL 211.53b, there are no circumstances under which an MCL 211.154 petition can or should be used related to the Small Business Taxpayer exemption. Therefore, staff recommends tha tthe petition be dismissed for lack of jurisdiction. See Memo dated December 11, 2018.
154-18-0772	Assr.	WILLIAM-SHARON DEMMER	C-Plymouth	Wayne	2017, 2018	This petition was granted at the December 18, 2018 meeting utilizing an incorrect 2017 taxable value (\$567, 800) submitted on the original petition. The assessor has requested a correction of the STC Order.	Staff recommends the State Tax Commission grant the request revising the taxable value to \$568,700 with a net increase of \$113,513. See the January 8, 2019 letter from the City of Plymouth assessor.
154-18-0698	Assr.	LUCRE INC	T-State Of	State Assessed	2016, 2017, 2018	State of Michigan filed petition to correct a state assessed property and remove from the State Assessed Roll.	This property was added to the local Ad Valorem roll by the Commission on docket 154-18-0396 at the October 22, 2018 meeting. Staff recommends approval of this petition.
154-18-0444	Assr.	WILLIAM R. BURGETT	T-Moran	Mackinac	2018	To reinstate an incorrectly dismissed petition to correct a real property assessment.	Staff recommends that the Commission reinstate the petition and re-notice for a subsequent meeting. See Memo dated January 10, 2019.
PO		WCK & SONS, LLC	T-Independence	Oakland	2016, 2017	Property owner filed petition to correct a personal property assessment.	Staff recommends the Commission reinstate the matter and instruct the assessor to address staff concerns within the memo.
154-18-0613	Assr.	ELEMENT FLEET CORPORATION	C-Iron Mountain	Dickinson		The Assessor has requested that the petition be withdrawn.	Staff recommends that the request be granted.
154-18-0702	Assr.	GROWN AND SEXY LLC	C-Flint	Genesee	2018	The Assessor has requested that the petition be withdrawn.	Staff recommends that the request be granted.
154-18-0703	Assr.	ENVIROMENTAL WOODS SOLUTIONS	C-Flint	Genesee	2018	The Assessor has requested tha the petition be withdrawn.	Staff recommends that the request be granted.
154-18-0704	Assr.	STERLING BANKRUPTCY CENTER	C-Flint	Genesee	2018	The Assessor has requested that the petition be withdrawn.	Staff recommends tha the request be granted.